AMENDING REVENUE MEMORANDUM ORDER NO. 30-99 DATED MARCH 17, 1999 PRESCRIBING THE FILING OF RETURNS BY THOSE INDIVIDUALS EXEMPT FROM TAX AS PROVIDED UNDER SECTION 23 (B) AND (C) ...

Read online (full-text search, related cases, audio case brief): https://batas.org/library/592699daadf8/

SECTION 1. Scope. — Pursuant to Section 244 of the Tax Code of 1997, in relation to Section 23 (B) (C), Section 51 (A) (2) (d) and (A) (3) of the same Code, this Regulation is hereby promulgated amending Revenue Memorandum Order No. 30-99 prescribing the filing of returns by non-resident citizens, overseas contract workers (OCWs), and seamen. This covers all income earned by non-resident citizens from abroad beginning January 1, 1998.

SECTION 2. Pertinent Provisions:
Section 22 (E) "The term 'non resident citizen' means:

(1) A citizen of the Philippines who establishes to the satisfaction of the Commissioner the fact of his physical presence abroad with a definite intention to reside therein.

(2) A citizen of the Philippines who leaves the Philippines during the taxable year to reside abroad, either as an immigrant or for employment on a permanent basis.

(3) A citizen of the Philippines who works and derives income from abroad and whose employment thereat requires him to be physically present abroad most of the time during the taxable year.

(4) A citizen who has been previously considered as non-resident citizen and who arrives in the Philippines at any time during the taxable year to reside permanently in the Philippines shall likewise to treated as a non-resident citizen for the taxable year in which he arrives in the Philippines with respect to his income derived from sources abroad until the date of his arrival in the Philippines.

The taxpayer shall submit proof to the Commissioner to show his intention of leaving the Philippines to reside permanently abroad or to return to and reside in the Philippines as the case may be for the purpose of this Section."

Section 23 (B) "A non-resident citizen is taxable only on income derived from sources within the Philippines."

Section 23 (C) "An individual citizen of the Philippines who is working and deriving income abroad as an overseas contract worker is taxable only on income from sources within the Philippines: Provided, That a seaman who is a citizen of the Philippines and who receives compensation for services rendered abroad as a member of the complement of a vessel engaged exclusively in international trade shall be treated as an overseas contract worker."

Section 51 (A) (2) (d) "The following individuals shall not be required to file an income tax return:

(a) x x x x x x x x x

(b) x x x x x x x x x

(c) x x x x x x x x x

(d) An individual who is exempt from income tax pursuant to the provisions of this Code and other laws, general or special."

Section 51 (A) (3) "The foregoing notwithstanding, any individual not required to file a return may nevertheless be required to file an information return pursuant to rules and regulations prescribed by the Secretary of Finance, upon recommendation of the Commissioner."

Section 244 "Authority of Secretary of Finance to Promulgate Rules and Regulations — The Secretary of Finance upon recommendation of the Commissioner, shall promulgate all needful rules and regulations for the effective enforcement of the provisions of this Code."

SECTION 3. Compliance and Administrative Procedures:

1. Every person classified within the scope of this Revenue Regulation, shall make an information return by accomplishing BIR Form 1701C or the new computerized Form 1703 properly labelling among others the appropriate "tax due space" as EXEMPT.

The accomplished BIR Form 1701C or new BIR Form 1703 whichever is applicable, together with other relevant supporting papers (e.g. Employer's Declaration of Income Earned, Financial Statements), shall be filed not later than April 15 following the taxable year, to the Foreign Post or the Revenue District Office which has jurisdiction over the place of residence of the taxpayer.

2. The Foreign Posts shall in turn forward these returns to the Revenue District Office No. 51 — Pasay City for compilation/processing purposes.

3. The respective Revenue District Offices receiving similar returns shall likewise process and file returns within their own premises.

4. The Revenue District Offices concerned shall submit to the Chief, International Tax Affairs Division, an annual report consisting of statistical information covering the aforementioned returns for the preceding taxable year, as follows (Please refer to Annex A for the format of the report):

a. Gross Income per country total and per type of income

b. Number of filers according to the above classification

This report must be submitted not later than July 30 following the taxable year being reported.

SECTION 4. Transitory Provision. — 1998 returns filed for this purpose after April 15 but not later than July 15, 1999 shall not be subject for penalty charges. BIR Form 1701C or 1703 shall be used until such time that a new form specifically designed for this purpose shall be printed and be made available.

SECTION 5. Repealing Clause: All internal revenue issuances, or parts thereof, which are contrary to or inconsistent with this Regulation are hereby repealed, amended, or modified accordingly.

SECTION 6. Effectivity: This Regulation shall take effect immediately.

Adopted: 19 Apr. 1999

(SGD.) EDGARDO B. ESPIRITU
Secretary of Finance

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

RECOMMENDING APPROVAL:

(SGD.) BEETHOVEN L. RUALO
Commissioner of Internal Revenue

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at https://batas.org

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.